

## **MINUTES**

### **MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chair Bruce Tutvedt, on February 3, 2015 at 8:00 AM, in Room 405 Capitol

#### **ROLL CALL**

##### **Members Present:**

Sen. Bruce Tutvedt, Chair (R)  
Sen. Fred Thomas, Vice Chair (R)  
Sen. Duane Ankney (R)  
Sen. Dick Barrett (D)  
Sen. Taylor Brown (R) (arrived late)  
Sen. Jill Cohenour (D)  
Sen. Brian Hoven (R)  
Sen. Christine Kaufmann (D)  
Sen. Sue Malek (D)  
Sen. JP Pomnichowski (D)

**Members Excused:** Sen. Mark Blasdel (R)  
Sen. Janna Taylor (R)

**Members Absent:** None

**Staff Present:** Jaret Coles, Legislative Branch  
Nadine Spencer, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

##### **Committee Business Summary:**

Hearing & Date Posted: SB 147, 1/30/2015; HB 41, 1/30/2015; HB 52, 1/30/2015

Executive Action: HB 122 - Be Concurred In  
HB 52 - Be Concurred In  
HB 41 - Be Concurred In  
SB 175 - Do Pass As Amended  
SB 200 - Do Pass As Amended

**HEARING ON HB 41**

**Opening Statement by Sponsor:**

00:00:51 Rep. Chuck Hunter (D), HD 83, opened the hearing on HB 41, Revise tax appeal laws.

**Proponents' Testimony:**

00:03:55 Sen. Brown entered the hearing.

00:04:05 Dave McAlpin, chair, Montana Tax Appeal Board, Department of Administration

00:04:52 Dave Galt, executive director, Montana Petroleum Association

00:05:15 Dave Schulz, Madison County commissioner; president, Montana Association of Counties, commissioner, Madison County

00:05:43 Dan Whyte, Department of Revenue (DOR)

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:** None

**Closing by Sponsor:**

00:07:08 Rep. Hunter

00:07:23 Chair Tutvedt

**HEARING ON SB 147**

**Opening Statement by Sponsor:**

00:08:06 Sen. David Howard (R), SD 29, opened the hearing on SB 147, Provide income tax credit for volunteer fire fighters and emergency personnel.

**Proponents' Testimony:**

00:10:41 Larry Epstein, lobbyist

00:12:18 Leonard Lundby, Montana Fire Alliance (MFA)

00:13:54 Kevin Box, president, Montana EMS Association (MEMSA)

00:15:54 David Kneebone, rural fire department volunteer

00:23:48 Jordan Alexander, chief, Baxendale fire department (BFD)

00:25:08 Pat Keim, representing himself

00:27:38 Dave Schulz, president, Montana Association of Counties (MACo)

**Opponents' Testimony:** None

**Informational Testimony:**

00:30:08 Lee Baerlocher, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

00:30:27 Sen. Barrett  
00:30:42 Sen. Howard  
00:30:55 Sen. Barrett  
00:31:04 Sen. Pomnichowski  
00:31:33 Sen. Howard  
00:32:09 Sen. Pomnichowski  
00:32:27 Sen. Howard  
00:32:33 Sen. Pomnichowski  
00:33:18 Sen. Howard  
00:33:48 Sen. Kaufmann  
00:34:03 Mr. Baerlocher, DOR  
00:35:09 Sen. Hoven  
00:36:22 Mr. Schulz, MACo  
00:38:12 Sen. Ankney  
00:38:56 Mr. Baerlocher  
00:39:19 Mr. Lundby, MFA  
00:40:58 Sen. Brown  
00:41:17 Mr. Lundby  
00:43:02 Sen. Brown  
00:43:13 Mr. Lundby  
00:43:45 Sen. Brown  
00:44:09 Mr. Epstein, lobbyist  
00:44:51 Sen. Brown  
00:45:13 Mr. Epstein  
00:45:52 Sen. Barrett  
00:46:21 Mr. Lundby  
00:47:41 Sen. Barrett  
00:48:08 Chair Tutvedt  
00:48:20 Mr. Epstein  
00:48:42 Sen. Barrett  
00:49:02 Mr. Kneebone, volunteer  
00:50:03 Sen. Hoven  
00:50:51 Mr. Lundby  
00:51:42 Sen. Ankney  
00:53:17 Sen. Cohenour  
00:53:33 Mr. Alexander, BFD  
00:54:38 Sen. Cohenour  
00:55:16 Sen. Thomas  
00:57:28 Mr. Lundby  
00:58:13 Sen. Thomas  
00:58:42 Mr. Lundby  
00:59:24 Sen. Thomas  
00:59:39 Mr. Lundby  
01:00:16 Sen. Ankney

01:00:33 Chair Tutvedt  
01:01:26 Mr. Schulz  
01:01:42 Chair Tutvedt  
01:01:53 Mr. Schulz  
01:02:38 Chair Tutvedt

**Closing by Sponsor:**

01:03:04 Sen. Howard

**HEARING ON HB 52**

**Opening Statement by Sponsor:**

01:05:46 Rep. Mary Ann Dunwell (D), HD 84, opened the hearing on HB 52, Revise electronic signature authority.

**Proponents' Testimony:**

01:08:38 Steve Austin, administrator, Citizens Service and Resource Management Division, Department of Revenue (DOR)

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

01:09:51 Sen. Kaufmann  
01:10:04 Rep. Dunwell  
01:10:14 Mr. Austin, DOR  
01:10:47 Sen. Cohenour  
01:11:16 Mr. Austin  
01:11:23 Sen. Hoven  
01:11:53 Mr. Austin  
01:12:36 Chair Tutvedt  
01:13:04 Mr. Austin  
01:13:30 Chair Tutvedt  
01:13:53 Mr. Austin  
01:14:17 Chair Tutvedt  
01:14:39 Mr. Austin  
01:15:05 Chair Tutvedt  
01:15:23 Sen. Thomas  
01:16:17 Mr. Austin

**Closing by Sponsor:**

01:17:41 Rep. Dunwell  
01:19:34 Chair Tutvedt

01:19:38 Rep. Dunwell  
01:19:44 Chair Tutvedt  
01:20:04 Mr. Austin

Sen. Brown left the hearing.

**EXECUTIVE ACTION ON HB 122**

01:20:58 **Motion:** Sen. Thomas moved that **HB 122 BE CONCURRED IN.**

**Discussion:**

01:21:34 Sen. Thomas  
01:22:25 Sen. Pomnichowski  
01:23:26 Chair Tutvedt  
01:24:16 Sen. Kaufmann  
01:25:05 Sen. Hoven  
01:25:24 Sen. Cohenour  
01:26:11 Sen. Ankney  
01:26:23 Chair Tutvedt

01:26:33 **Vote:** Motion carried 10-2 by roll call vote with Sen. Hoven and Sen. Malek voting no. Sen. Blasdel, Sen. Brown and Sen. Taylor voted by proxy. Sen. Thomas will carry the bill.

**EXECUTIVE ACTION ON HB 52**

01:29:02 **Motion/Vote:** Sen. Thomas moved that **HB 52 BE CONCURRED IN.** Motion carried 9-0 by voice vote. Sen. Blasdel, Sen. Brown and Sen. Taylor were excused. Sen. Cohenour will carry the bill.

**Discussion:**

01:29:36 Sen. Hoven  
01:30:32 Steve Austin, administrator, Citizens Service and Resource Management Division, Department of Revenue (DOR)  
01:31:17 Sen. Cohenour  
01:31:37 Mr. Austin, DOR  
01:32:09 Chair Tutvedt

**EXECUTIVE ACTION ON HB 41**

01:32:20 **Motion/Vote:** Sen. Thomas moved that **HB 41 BE CONCURRED IN.** Motion carried 9-0 by voice vote. Sen. Blasdel, Sen. Brown and Sen. Taylor were excused. Sen. Thomas will carry the bill.

**EXECUTIVE ACTION ON SB 175**

**Discussion:**

01:33:30 Sen. Pomnichowski

01:34:47 **Motion:** Sen. Pomnichowski moved that **SB 175 DO PASS.**

01:34:53 **Motion:** Sen. Pomnichowski moved that **SB 175 BE AMENDED.**  
**EXHIBIT(tas24a01)**

**Discussion:**

01:35:03 Sen. Pomnichowski

01:35:47 Chair Tutvedt

01:36:02 Sen. Pomnichowski

01:36:09 Sen. Taylor entered the hearing.

01:36:54 Chair Tutvedt

01:37:15 Sen. Pomnichowski

01:38:03 Sen. Hoven

01:38:19 Sen. Pomnichowski

01:38:33 Jaret Coles, Legislative Services Division (LSD)

01:38:41 Sen. Cohenour

01:39:44 Sen. Hoven

01:39:57 **Vote:** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Brown were excused.

01:40:11 **Motion:** Sen. Hoven moved that **SB 175 DO PASS AS AMENDED.**

**Discussion:**

01:40:53 Sen. Pomnichowski

01:41:18 Sen. Thomas

01:42:31 Sen. Kaufmann

01:43:21 Sen. Pomnichowski

01:43:35 Sen. Malek

01:44:13 **Vote:** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Brown were excused.

**EXECUTIVE ACTION ON SB 200**

01:45:30 **Motion:** Sen. Ankney moved that **SB 200 DO PASS.**

**Discussion:**

01:46:03 Chair Tutvedt

01:46:35 **Motion:** Sen. Ankney moved that **SB 200 BE AMENDED.**  
[EXHIBIT\(tas24a02\)](#)

**Discussion:**

01:46:51 Chair Tutvedt  
 01:46:58 **Vote:** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Brown were excused.

01:47:26 **Motion:** Sen. Ankney moved that **SB 200 DO PASS AS AMENDED.**

**Discussion:**

01:47:35 Sen. Ankney  
 01:47:44 Sen. Kaufmann  
 01:48:26 Sen. Ankney  
 01:49:53 Sen. Cohenour  
 01:50:47 Sen. Ankney  
 01:51:56 Chair Tutvedt  
 01:52:57 Sen. Kaufmann

01:54:46 **Motion:** Sen. Kaufmann moved that **SB 200 BE AMENDED.**  
[EXHIBIT\(tas24a03\)](#)

**Discussion:**

01:54:57 Sen. Kaufmann  
 01:55:16 Sen. Ankney  
 01:56:28 Chair Tutvedt  
 01:57:35 **Vote:** Motion failed 5-7 by roll call vote with Sen. Barrett, Sen. Cohenour, Sen. Kaufmann, Sen. Malek and Sen. Pomnichowski voting aye. Sen. Blasdel and Sen. Brown voted by proxy.

**Discussion:**

01:58:33 Sen. Malek  
 01:59:38 Sen. Ankney  
 02:00:26 Sen. Barrett  
 02:01:54 Chair Tutvedt  
 02:02:06 Sen. Kaufmann  
 02:02:58 Chair Tutvedt  
 02:03:26 Sen. Hoven  
 02:05:14 Chair Tutvedt  
 02:05:42 **Vote:** Motion carried 7-5 by roll call vote with Sen. Barrett, Sen. Cohenour, Sen. Kaufmann, Sen. Malek and Sen. Pomnichowski voting no. Sen. Blasdel and Sen. Brown voted by proxy.

**Discussion:**

02:07:00	Chair Tutvedt
02:07:52	Sen. Thomas
02:08:30	Chair Tutvedt
02:08:36	Sen. Ankney
02:08:43	Chair Tutvedt
02:09:27	Sen. Barrett
02:09:36	Chair Tutvedt
02:10:23	Sen. Hoven
02:10:28	Chair Tutvedt



**ADJOURNMENT**

Adjournment: 10:12 A.M.

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Nadine Spencer, Secretary

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Additional Documents:

**EXHIBIT**([tas24aad.pdf](#))